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Attorneys for Defendant
Berkadia Commercial Mortgage, LLC

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

GRAND MANOR HEALTH RELATED
FACILITY, INC.,

Plaintiffs,

- against -

JOHN KOSKINEN, in his official capacity as
Commissioner of the Internal Revenue Service;
INTERNAL REVENUE SERVICE; JULIAN
CASTRO, in his official capacity as Secretary of
the United States Department of Housing and
Urban Development; THE UNITED STATES
DEPARTMENT OF HOUSING AND URBAN
DEVELOPMENT; BERKADIA COMMERCIAL
MORTGAGE, LLC; HAMILTON EQUITIES
COMPANY; HAMILTON EQUITIES, INC.;
ROBERT NOVA; and SUZAN CHAIT-GRANDT,

Defendants.

Case No.: 14-cv-10130 (KBF)

**NOTICE OF
APPEARANCE**

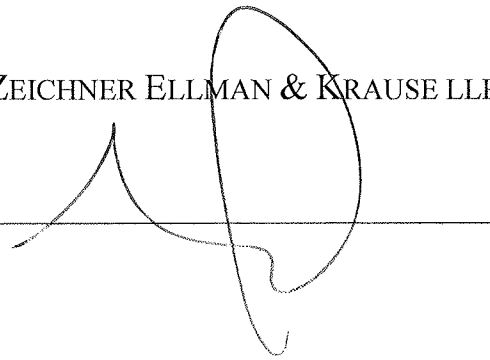
To the Clerk of this Court and all parties of record:

ENTER my appearance as counsel in this case for defendant Berkadia
Commercial Mortgage, LLC. I certify that I am admitted to practice in this Court.

Dated: New York, New York
January 22, 2014

ZEICHNER ELLMAN & KRAUSE LLP

By: _____



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